

Volume No. 1 - Policies & Procedures	TOPIC NO.	10105
Function No. 10000 —Overview	TOPIC	STRUCTURE OF MANUAL
Section No. 10100 - Forward	DATE	June 1998

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Overview

Introduction The *Commonwealth Accounting Policies and Procedures (CAPP) Manual* is written and published by the Department of Accounts (DOA) to provide authoritative guidance on the application of accounting policies, procedures and systems pursuant to Section 2.1-196.1 of the *Code of Virginia*.

The CAPP Manual provides a standardized approach to fiscal and accounting matters within the authority of the State Comptroller. The manual is organized by Volume, Function, Section, and Topic. Each page of the manual reflects the format presented at the top of this page.

Organization Of The Manual

Volume Volumes are assigned to three core groups as follows:

Volume 1: Policies and Procedures
Volume 2: Classification and Coding Structure
Volume 3: Automated System Applications

Function Within each Volume, specific Functional areas are numbered in increments of ten thousand as follows:

Volume	Function No.	Function Title
1	10000	Overview
1	20000	General Accounting
1	30000	Fixed Asset Accounting
1	40000	Leave Accounting
1	50000	Payroll Accounting
1	60000	Classification and Coding Structure
1	70000	Automated System Applications

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Organization Of The Manual, Continued

Section

Each Section carries a number incremented by one hundred and its title represents a facet of an accounting cycle. For example, within Function 20000, *General Accounting*, section numbers and titles appear as follows:

Section No.	Section Title
20100	Appropriations
20200	Cash Receipts Accounting
20300	Cash Disbursements Accounting
20400	Inter-Agency and Intra-Agency Transactions
20500	Accounts Receivable
20600	Federal Grant Management
20700	Indirect Cost Recovery
20800	Loans
20900	Reconciliation Procedures
21000	Records Retention

Topic Number and Topic Title

Topic Numbers and Topic Titles represent the numbers and names associated with a specific section.

Date

The Date is when the referenced policies and/or procedures became effective.

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Organization Of The Manual, Continued

Organization of a Topic Within each topic, the use of standard headings appears as follows:

OVERVIEW	A brief introduction to the section's topic, explaining the need and purpose of the section's policies and procedures within the context of the State's financial management structure.
POLICY	Concise statement of State policy governing the section's topic.
PROCEDURES	A detailed explanation of the steps and processes involved with the topic. Screen prints, forms, and reports are included where appropriate in each topic. Systems related procedures are limited because they are deferred to Functions 60000 and 70000.
INTERNAL CONTROL	Concise statements specifying internal control requirements relating to the functional area.
RECORDS RETENTION	Requirements and schedule for the disposition of the paper record (if applicable) associated with the functional area
DOA CONTACT	The DOA organizational section and phone number to contact for additional information.
SUBJECT CROSS REFERENCE	Key CAPP topics to review for related procedural guidance, particularly cross referencing between the Classification Codes and Structure and the Automated System Applications topics.

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Organization Of The Manual, Continued

Revision and Maintenance of the Manual

The CAPP Manual is designed to facilitate inclusion of both new procedures and revised procedures. A master control copy of the manual is maintained by Electronic Publishing Unit that is responsible for coordinating updates to the manual and for distributing new or revised policies and procedures to State agencies.

Agencies are encouraged to recommend revisions to any part of the manual. A Documentation Change Request form is located at the end of this topic for recording and submitting suggested changes to the DOA Electronic Publishing Manager. Photocopy this form, complete the entries, and submit recommendations to:

Electronic Publishing Manager
James Monroe Building
101 North 14th Street, 2nd Floor
Richmond, Virginia 23219-3684
Voice: (804) 225-3051
FAX: (804) 371-8587
E-mail: admin@doa.state.va.us

Revision Control

Revised CAPP Manual material is distributed as attachments to consecutively-numbered Update Bulletins. These bulletins give instructions for the insertion and removal of pages, state the purpose of the new or revised material, and specify any policies or procedures which have been superseded.

Upon receipt of each Update Bulletin, a "Status Summary" provides a current recap of all topics and their respective release dates. Refer to this to ensure all CAPP topics are current. Agencies are encouraged to file all new material promptly and to call to the attention of the DOA Electronic Publishing Unit any missing issues.

Revision Indication

When text revisions (updates) are published, text will have a vertical line in the left margin and/or italics to identify specific items of change.

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Distribution and Agency Responsibilities

DOA's Electronic Publishing Unit maintains a distribution list for issuing CAPP Manual material. This list identifies each State agency and the address to which material is sent. Normally, updates are addressed to the Agency Fiscal Officer. It is the agency's responsibility to notify the Electronic Publishing Unit, Administrative Services Division, of address changes. You can contact the Electronic Publishing Unit at (804) 225-3051 or complete and return the CAPP Acknowledgement form included with each CAPP Update Bulletin distributed.

Distribution Policy

This manual is designed to be an ongoing reference for State agencies. Accordingly, the manual should be assigned to positions and not to individuals. When an employee vacates a position to which a manual is assigned, the manual should be left for his/her successor.

This manual has been segmented to facilitate duplication of certain sections for specialized units within a State agency. For example, a copy of the State Travel Regulations Section (CAPP Topic No. 20335) could be duplicated and given to personnel who travel on State business.

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Agency In-House CAPP Manual Coordinator

Each agency should designate an Agency In-House CAPP Manual Coordinator who is familiar with the agency's organization and operations. All manuals and update bulletins should be directed to the agency coordinator who will be responsible for distributing them to all holders of the CAPP Manual within the agency.

Suggested guidelines for the Agency In-House CAPP Manual Coordinator are to:

- Maintain an up-to-date record of the assignment of each complete and subsidiary manual in the agency;
 - Evaluate all agency requests for additional manuals in accordance with distribution policies;
 - Periodically determine if all manuals in the agency are up-to-date and used sufficiently to warrant continued maintenance; and,
 - Reassign the CAPP Manual as necessary to achieve maximum utilization of manuals assigned to the agency.
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Additional Copies

Direct all requests for additional copies of the CAPP Manual or an Update Bulletin through your Agency In-House CAPP Manual Coordinator, who can telephone the request to the Electronic Publishing Unit, DOA Administrative Services Division, at (804) 225-3051.

DOA Internet Home Page

Visit our website at www.state.va.us/doa for available CAPP topics.

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Contacts

DOA Contact Electronic Publishing Manager
Voice (804) 225-3051
E-mail: admin@doa.virginia.gov

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**CAPP MANUAL
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**ATTACH A COPY OF THE PAGE(S) CONTAINING THE REVISED DOCUMENTATION.
NOTE IN RED INK THE CHANGES, ADDITIONS, AND/OR DELETIONS DESIRED. ROUTE
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